

bond, or the date of approval of the discontinuance of operations by the export warehouse proprietor, or otherwise in accordance with the termination provisions of the bond. The surety shall remain bound in respect of any liability for unpaid taxes, penalties, and interest, not in excess of the amount of the bond, incurred by the proprietor while the bond is in force.

(72 Stat. 1421; 26 U.S.C. 5711)

§ 44.129 Release of bonds, notes, and obligations.

(a) Bonds, notes, and other obligations of the United States, pledged and deposited as security in connection with bonds required by this part, shall be released only in accordance with the provisions of Treasury Department Circular No. 154 (31 CFR Part 225—Acceptance of Bonds, Notes or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds). When the appropriate TTB officer is satisfied that it is no longer necessary to hold such security, he shall fix the date or dates on which a part or all of such security may be released. At any time prior to the release of such security, the appropriate TTB officer may, for proper cause, extend the date of release of such security for such additional length of time as in his judgment may be appropriate.

(b) Treasury Department Circular No. 154 is periodically revised and contains the provisions of 31 CFR part 225 and the forms prescribed in 31 CFR part 225. Copies of the circular may be obtained from the Audit Staff, Bureau of Government Financial Operations, Department of the Treasury, Washington, DC 20226.

(Sec. 202, Pub. L. 85-859, 72 Stat. 1421 (26 U.S.C. 5711); July 30, 1947, ch. 390, 61 Stat. 650 (6 U.S.C. 15))

[T.D. ATF-92, 46 FR 46923, Sept. 23, 1981; 46 FR 48644, Oct. 2, 1981]

Subpart G—Operations by Export Warehouse Proprietors

SOURCE: 25 FR 4719, May 28, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

§ 44.141 Sign.

Every export warehouse proprietor shall place and keep, on the outside of the building in which his warehouse is located, or at the entrance of his warehouse, where it can be plainly seen, a sign, in plain and legible letters, exhibiting the name under which he operates and (a) the type of business (“Export Warehouse Proprietor”) or (b) the number of the permit issued to the export warehouse proprietor under this part.

§ 44.141a Use of premises.

Export warehouse premises may only be used for the storage of tobacco products and cigarette papers and tubes, upon which the Internal Revenue tax has not been paid, for subsequent removal under this part, and for the storage of processed tobacco pending export.

[T.D. TTB-78, 74 FR 29419, June 22, 2009]

§ 44.142 Records.

(a) *In general.* Each export warehouse proprietor must keep in the warehouse complete and concise records that show the:

- (1) Number of containers;
- (2) Unit type (for example: cartons, cases);
- (3) Kinds of articles (for example: small cigarettes);
- (4) Name of manufacturer and brand; and
- (5) Quantity of tobacco products and cigarette papers and tubes, and any processed tobacco received, removed, transferred, destroyed, lost, or returned to manufacturers or to customs bonded warehouse proprietors.

(b) *Other records; form and retention.* In addition to the records specified in paragraph (a) of this section, the export warehouse proprietor must retain a copy of each TTB F 5200.14 from a manufacturer, another export warehouse proprietor, or a customs warehouse proprietor, from whom tobacco products or cigarette papers or tubes were received, as well as a copy of each TTB F 5200.14 covering the tobacco products and cigarette papers and tubes removed from the warehouse. The entries for each day in the records maintained under this section must be made by the close of the business day